



Posted: 03/21/2013
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DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY Wednesday, January 16, 2013, at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	February 20, 2013

MEMBERS PRESENT

Judith Scarborough, Professional Member, President
Jeffrey Premo, Professional Member, Secretary
Robert Mosch, Professional Member
Sharron Cirillo, Professional Member
Gary Pippin, Public Member
Robert Paretta, Educational Member

ABSENT

Michael Wollaston, Professional Member
Denise Stokes, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Bryan Smith, Deputy Attorney General
Shelly Ide, Administrative Specialist II
LaTonya Brown, Administrative Specialist II
Jeff Ford, Investigative Supervisor

ALSO PRESENT

Dana Rubenstein, Delaware Society of Certified Public Accountants

CALL TO ORDER

Ms. Scarborough called the meeting to order at 9:37am. Brief introductions of Mr. Smith & Ms. Brown were given.

REVIEW OF MINUTES

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the amended minutes of the November 21, 2012, meeting. The motion carried unanimously.

UNFINISHED BUSINESS

Re-Review of Applications

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the Combined Applications for CPA Certificate and Permit to Practice of Rajat Bhansali, Asam Nadeem, Vartika Vijay, Meena Yadav, & Karishma Baluchi. The motion carried unanimously.

Continuing Education Audit Reviews

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to table the review of Jungeun Park's continuing education until the entire packet is present & available. The motion carried unanimously.

Nancy Wolf's Compliance from 2010

Mr. Smith introduced himself & informed the Board that disciplinary fines charged to Ms. Wolf have remained unpaid. Per her Order in 2010, Ms Wolf was fined \$20,000, \$5000 each for four offenses, with at least \$5000 to be paid within 30 days of the date of mailing of this Decision & Order, and the balance of \$15,000 to be paid no later than six months after the date of mailing of this Decision & Order. Mr. Smith will begin filing a judgment against her to reopen the case.

NEW BUSINESS

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to approve the applications of Mimi Xu, Shanice Vanblarcum, Luci Roseman, Carl Morgan, Jacquelyn Bleicher, Josh Wachsman, Nabin Thapa, Jonathan Cartwright, & Wayne Johnson. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to propose to deny the application of Dhanya Variar for not having attestation experience. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Paretta, to propose to deny the application of Rita Gandhi as she had not completed the 150 semester hours or the required work experience, and her continuing education hours for individual study programs exceeded 30% of the total requirement. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Paretta, to approve the application of Tao Wang. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to table the application of Prospero Consulting LLC, as the Board had some questions to ask Mr. Prospero. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to ratify the approval of the CPA Certificate of Neressa Darroux, Makiko Narukawa, & Angela Medley. The motion carried unanimously.

Hearing Officer Recommendation

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, accept the Hearing Officer's recommendation of Ralph Estep. The motion carried unanimously.

The recommendations & final board orders were signed for Joyce Kam & Joseph Moore.

The Board requested to review the files for Akitoshi Mizoe, Rachel Tan, & Yimei Yao in their entirety.

Complaint Status

04-03-11 Referred to AG for Prosecution	04-08-12 Open
04-04-11 Open	04-09-12 Open
04-05-11 Open	04-10-12 Open
04-01-12 Assigned to Hearing Officer	04-11-12 Open
04-02-12 Open	04-12-12 Open
04-03-12 Open	04-13-12 Open
04-04-12 Open	04-14-12 Open
04-05-12 Open	04-15-12 Open

Delaware Specific Ethics Course

A motion was made by Mr. Mosch, seconded by Ms. Cirillo to accept the Delaware Specific Ethics Course from American CPE. The motion carried unanimously.

CORRESPONDENCE

Christopher Silvestre – Foreign Residency Exception Request

Ms. Ide informed the Board of a request from Christopher Silvestre, whereas he requested an exception to the continuing education requirements because he lived outside of the USA. This request was denied.

NASBA Regional Directors Focus Questions

Ms. Ide presented the Board with the Regional Directors Focus Questions from NASBA. All answers were received & will be forwarded to NASBA.

Johnson Lambert E-mail

Ms. Ide & Mr. Smith have received correspondence from Diane Walker, of Johnson Lambert, LLP, asking if they were required to have a firm permit or if the employees were required to have individual permits, as they are an out of state firm. After discussions with the Board, Mr. Smith agreed to respond to Ms. Walker stating that according to the Rules & Regulations, Rule 10.0 in its entirety does not apply to Johnson Lambert, LLP as they do not maintain an office in Delaware. However, individual employees of Johnson Lambert, LLP that are engaged in the practice of certified public accountancy must meet the requirements of both 24 Del. C. § 108 & Rule 9.3.

Dimitry Skupchenko

Mr. Skupchenko sent correspondence to the Board stating that he disagrees with the Board decision not to allow 14 hour course because it is not NASBA approved. Ms. Ide will respond to Mr. Skupchenko highlighting 11.5.3 of the Rules & Regulations which specify programs deemed approved.

Tax returns 'on the side'

Ms. Ide has received numerous questions asking if a CPA for a licensed firm wants to prepare income taxes (outside of the firm), do they need to have their own firm permit. The Board's answer is YES.

PUBLIC COMMENT

The Board requested the presence of Mr. Ford, from the Division's Investigative Unit, in order to discuss the process of a complaint. He explained that when a complaint comes into the unit, it is reviewed to determine if the allegations are something over which we have the authority to investigate and that the information is complete. If it is, then a complaint number is assigned. If not, a letter is sent to the Complainant explaining why we cannot accept the complaint. For those complaints that we accept, a letter is sent to the respondent along with a copy of the

complaint with the request that they respond within 20 days. In addition, a letter is sent to the Complainant advising that the complaint will be investigated. An investigator is assigned to the case & investigates the complaint. They review their findings with a contact person from the board. The investigator will either close the complaint or forward the findings to the Attorney General's Office and letters will be sent to both parties advising of which action was taken. If the Attorney General's Office receives the complaint they can take one of the following 3 actions: dismiss the complaint, offer the Respondent a Consent Agreement, or hold a hearing before the board or hearing officer who will decide if the allegations were substantiated and issue the appropriate discipline through an Order or dismiss the complaint.

Ms. Cirillo began a discussion on the review of the title statute & administrative code. Mr. Premo mentioned the situation, as discussed in November, whereas non-CPAs are performing accountancy services, but since they're not holding themselves out to be CPAs. The board will have further discussion on this as the statute is reviewed in the upcoming months.

OTHER BUSINESS BEFORE THE BOARD

Since the posting of 7.1 Rules & Regulations was after the initial posting of the draft agenda, the board asked that this be moved until the following meeting, in order to give proper notice to the public who would care to attend.

Ms. Scarborough requested that once the agenda is posted online, that it not be amended. This seems to cause confusion when the members are reviewing information & then when the agenda is updated, there's more information to be reviewed.

The Board mentioned that Mr. Cohee has elected to resign from his position as a board member. Ms. Scarborough made public comment her appreciation of the services & knowledge that Mr. Cohee brought to the Board of Accountancy.

Mr. Mosch has agreed to contact Mr. Wollaston in order to determine if he will be able to return as a board member. He will keep the other members informed.

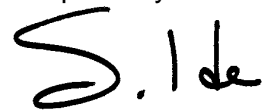
NEXT SCHEDULED MEETING

The next meeting will be held February 20, 2013, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:37am.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ide'.

Shelly Ide
Administrative Specialist II